

WHAT IS CLAIMED IS:

1. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a combined account title to non-accounting information including not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(E):

(A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,

(B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,

(C) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

(D) registering said disclosure item transfer slip to be stored in said database in correlation with the disclosure item information entered into each of said entry fields, and

(E) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

2. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a

combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(E):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,
- (D) registering said disclosure item transfer slip to be stored in said database in correlation with the disclosure item information entered into each of said entry fields, and
- (E) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

3. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and

an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, and formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(G):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) displaying, on said display device, a calculating slip including a formula item entry field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,
- (D) registering the calculation slip for storing, in a calculating item table, the calculation result item calculated by the said calculation formula in correlation with said calculation formula.
- (E) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,
- (F) registering said disclosure item transfer slip to be stored in said database in correlation with the disclosure item information entered into each of said entry fields, and
- (G) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

4. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section

information for managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, and formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(G):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) displaying, on said display device, a calculating slip including a formula item entry field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,
- (D) registering the calculation slip for storing, in a calculating item table, the calculation result item calculated by the said calculation formula in correlation with said calculation formula.
- (E) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,
- (F) registering said disclosure item transfer slip to be stored in said database in

correlation with the disclosure item information entered into each of said entry fields, and
 (G) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

5. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(F):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,
- (D) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,
- (E) registering said disclosure item transfer slip to be stored in said database in

correlation with the disclosure item information entered into each of said entry fields, and
 (F) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

6. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(E):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,
- (D) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,
- (E) registering said disclosure item transfer slip to be stored in said database in

correlation with the disclosure item information entered into each of said entry fields, and
 (F) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

7. A document creation system for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising a database for storing disclosure section information for managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols, and other information; a display device for displaying entry fields; an input device for entry into said entry field; and a processing unit for performing the following processes (A)-(H):

- (A) displaying, on said display device, a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs,
- (B) registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,
- (C) preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,
- (D) displaying, on said display device, a calculating slip including a formula item entry

field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,

(E) registering the calculation slip for storing, in a calculating item table, the calculation result item calculated by the said calculation formula in correlation with said calculation formula.

(F) displaying, on said display device, a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

(G) registering said disclosure item transfer slip to be stored in said database in correlation with the disclosure item information entered into each of said entry fields, and

(H) creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

8. The document creation system set forth in any of claims 1, 3 and 5, wherein the database has a combined account disclosure item table for storing the combined account disclosure item, and the processing unit serves to display, on the display device, the combined account disclosure item entry field for entry of said combined account disclosure item, and store in the database said combined account disclosure item entered into said entry field, and wherein the data in said combined account disclosure item table are indicated as an option on the display device when displaying the combined account disclosure entry field in the basic slip displaying process.

9. The document creation system set forth in any of claims 2, 4, 6 and 7, wherein the database has a combined account disclosure item table for storing the combined account disclosure item and a subsidiary disclosure item table for storing the subsidiary disclosure item; and the processing unit serves to display, on the display device, the combined account disclosure item entry field for entry of said combined account disclosure item and subsidiary disclosure item entry field for entry of said subsidiary disclosure item, and store in the database said combined account disclosure item and subsidiary disclosure item entered into said entry field, wherein the data in said combined account disclosure item table are indicated as an option and the data in said subsidiary disclosure item table are indicated as an option on the display device when displaying the combined account disclosure entry field in the basic slip displaying process.

10. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a disclosure item displaying process for displaying a disclosure item entry field for the aforesaid disclosure item and a disclosure item transfer slip for asking for entering the aforesaid disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

11. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure

item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

12. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not

only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, and formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a calculating slip displaying process for displaying a calculating slip including a formula item entry field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,

a calculation slip registering process for registering the calculation slip to store the calculation result item calculated by the said calculation formula in correlation with said calculation formula.

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

13. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined

account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, and formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a calculating slip displaying process for displaying a calculating slip including a formula item entry field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,

a calculation slip registering process for registering the calculation slip for storing the calculation result item calculated by the said calculation formula in correlation with said calculation formula.

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

14. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information in said database,

a disclosure ledger preparing process for preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in said database in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

15. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a disclosure ledger preparing process for preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

16. A document creation program for creating prescribed disclosure documents such as financial account documents and brief announcement of financial results or in-house management documents, comprising:

a basic slip displaying process for displaying a basic slip including a combined account title entry field for entering combined account title data, a subsidiary disclosure item entry field for entering subsidiary disclosure item data indicating auxiliary information added to said combined account title, and an expression unitage entry field for entering expressing unitages indicating numeric values of said increase/decrease respectively on both debit and credit columns while displaying a date entry field for entering a date on which the increase or decrease occurs, by managing a combined account disclosure item defined by extending a combined account title to not only the combined account title represented by increase/decrease in money, but also number of stock holdings and increase/decrease in employee with a basic combined account disclosure item indicating a substance of the increase/decrease, a decrease disclosure item indicating a substance of the decrease, and an increase disclosure item indicating a substance of the increase in the process of managing business information expressible in numeric terms, and correlating the disclosure items of said business information and disclosure items disclosed in the documents with disclosure positions in the documents of the disclosure items, and formula item information for correlating a formula item, said formula item information being a combined account disclosure item indicating operation symbols such as addition and subtraction signs with said operation symbols,

a basic slip registering process for registering the basic slip information entered into said entry fields to be stored as correlated business information,

a disclosure ledger preparing process for preparing a disclosure ledger for calculating credit/debit balance in a given period on the basis of the date information and expression unitage information of said basic slip information and, upon itemization of said basic slip information with each combined account disclosure item,

a calculating slip displaying process for displaying a calculating slip including a formula item entry field for entering the formula represented by enumerating the combined account disclosure items and a calculation result item entry field for entering a calculation result item indicating the combined account disclosure item calculated by said calculation formula,

a calculation slip registering process for registering the calculation slip for storing, in a calculating item table, the calculation result item calculated by the said calculation formula in correlation with said calculation formula.

a disclosure item displaying process for displaying a disclosure item entry field for said disclosure item and a disclosure item transfer slip for asking for entering said disclosure item information,

a disclosure item transfer slip registering process for registering said disclosure item transfer slip to be stored in correlation with the disclosure item information entered into each of said entry fields, and

a document creating process for creating the prescribed disclosure documents from said business information on the basis of said disclosure item information and disclosure section information.

17. The document creation program set forth in any of claims 10, 12 and 14, further comprising a process for displaying the combined account disclosure item entry field for entry of said combined account disclosure item, and a process for registering said combined account disclosure item entered into said entry field so as to indicate the entered date as an option when displaying the combined account disclosure entry field in the basic slip displaying process.

18. The document creation program set forth in any of claims 11, 13, 15 and 16, further comprising a process for displaying the combined account disclosure item entry field for entry of said combined account disclosure item and subsidiary disclosure item entry field for entry of said subsidiary disclosure item, and a process for registering said combined account disclosure item and subsidiary disclosure item entered into said entry field, so as to indicate the entered data of the combined account disclosure item as an option when displaying the combined account disclosure entry field and the data of the subsidiary disclosure item as an option when displaying the subsidiary disclosure item entry field in the basic slip displaying process.